

**Amendments to the Specification**

Please replace the paragraph beginning on page 22, line 25 to page 23, line 13., with the following rewritten paragraph:

The top pole layer 27 has the first layer 27a that is in contact with the write gap layer 25, and the second layer 27b disposed on the first layer 27a. As shown in FIG. 19, the top pole layer 27 includes a track width defining portion 27A and a wide portion 27B. The track width defining portion 27A has an end located in the air bearing surface and the other end located away from the air bearing surface. The wide portion 27B is coupled to the other end of the track width defining portion 27A. The track width defining portion 27A has a width equal to the write track width. The track width defining portion 27A makes up the pole portion of the top pole layer 27. The wide portion 27B has a width greater than the write track width. To be specific, the wide portion 27B is equal in width to the track width defining portion 27A at the interface with the track width defining portion 27A. The wide portion 27B gradually increases in width as the distance from the track width defining portion 27A increases, and then maintains a specific width to the end.